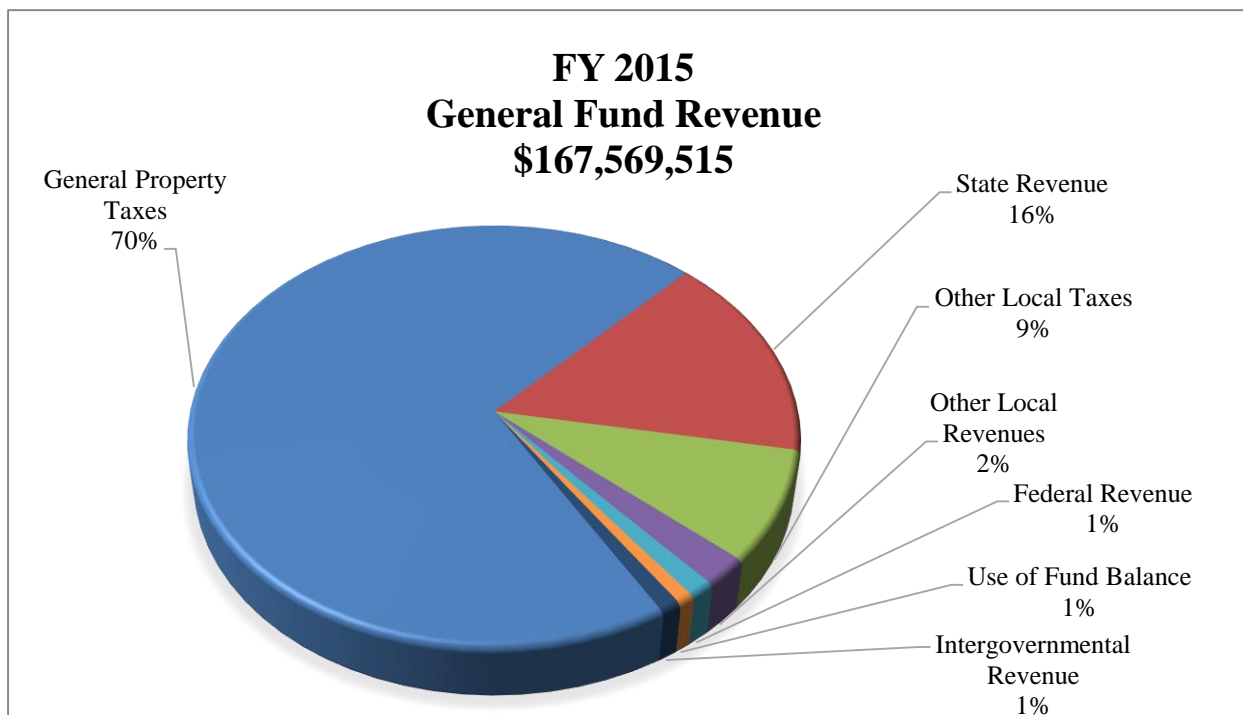


General Fund Revenue Summary

The FY 2015 Adopted General Fund Budget includes \$167,569,515 in current year revenue, an increase of \$6,618,532 (4.1%) from the FY 2014 Adopted Budget. In addition, the Budget incorporates the use of \$1,340,438 in fund balance. Overall, the majority of increases within the FY 2015 General Fund revenue budget are related to local revenues including property taxes, other local taxes, and revenues generated through permits, fees, and licenses. The most significant increase in anticipated revenue is related to real property tax collections. These anticipated increases include the County's quadrennial reassessment that did not including an equalized real estate tax rate, growth and improvement to the real property, and the \$0.012 increase in general real estate tax rate. The increase in real property tax collections contributes to approximately fifty-seven percent of the overall increase in General Fund revenues for FY 2015. Also, personal property tax revenues are anticipated to increase with maintained valuation. In addition, both the real property and personal property assessments for FY 2015 were increased based on the transition of Fauquier Hospital from a non-profit entity to a for-profit entity at the end of 2013.

The FY 2016 Projected General Fund Budget anticipates \$169,568,912 in current year revenue, an increase of \$1,999,397 (1.2%) from the FY 2015 Adopted Budget. In addition, the Budget incorporates \$1,000,000 of fund balance or a decrease of \$340,438 in comparison to FY 2015. Overall, the FY 2016 General Fund revenue budget anticipates the need to increase the general real estate tax rate by \$0.007 to fund projected increases in fixed and mandated costs with no enhancements to programs and services. The FY 2016 Budget projects no additional State revenue based on the State's biennium budget and no additional Federal revenue based on current programs and services.

The following graphics provide an overview of General Fund revenue by source category including local revenue, State revenue, Federal revenue, and intergovernmental revenue. In addition, this section provides detailed analysis of the various sources of revenue within the local, State, Federal, and intergovernmental revenue categories.



General Fund Revenue Summary

Description	FY 2013 Actual	FY 2014 Adopted	FY 2015 Adopted	FY 2014-15 Change	FY 2016 Projected	FY 2015-16 Change
<u>Local Revenue</u>						
General Property Taxes	\$111,636,774	\$112,683,554	\$118,040,821	\$5,357,267	\$120,057,891	\$2,017,070
Other Local Taxes	13,682,661	13,745,000	14,320,000	575,000	14,572,500	252,500
Permits, Fees & Licenses	1,541,522	926,000	1,268,195	342,195	1,268,195	0
Fines and Forfeitures	548,076	609,000	457,850	(151,150)	457,850	0
Use of Money & Property	277,321	358,635	346,149	(12,486)	346,149	0
Charges for Services	1,019,807	1,016,631	1,083,622	66,991	1,126,097	42,475
<u>Misc/Recovered Costs</u>	<u>743,354</u>	<u>527,746</u>	<u>542,893</u>	<u>15,147</u>	<u>542,893</u>	<u>0</u>
Subtotal, Local Revenue:	\$129,449,515	\$129,866,566	\$136,059,530	\$6,192,964	\$138,371,575	\$2,312,045
State Revenue:	\$25,580,446	\$26,341,698	\$26,466,822	\$125,124	\$26,466,822	0
<u>Federal Revenue:</u>	<u>2,356,493</u>	<u>2,006,363</u>	<u>2,023,401</u>	<u>17,038</u>	<u>2,028,455</u>	<u>5,054</u>
Subtotal, State & Federal:	\$27,936,939	\$28,348,061	\$28,490,223	\$142,162	\$28,495,277	\$5,054
Intergovernmental Revenue:	\$1,103,830	\$1,277,028	\$1,679,324	\$402,296	\$1,702,060	\$22,736
Use of Fund Balance:	<u>\$0</u>	<u>\$1,459,328</u>	<u>\$1,340,438</u>	<u>(\$118,890)</u>	<u>\$1,000,000</u>	<u>(\$340,438)</u>
General Fund Total:	\$158,490,284	\$160,950,983	\$167,569,515	\$6,618,532	\$169,568,912	\$1,999,397

Property Tax Rates

Fauquier County's Tax Year runs concurrent with the Calendar Year. Property tax rates are adopted for the current year during the future year's budget process. Property tax rates are levied per \$100 of assessed value. Real property is assessed on a quadrennial basis and personal property tax is assessed on an annual basis.

The most recent Count-wide real property reassessment was effective January 1, 2014, and implemented as part of the FY 2015 Adopted Budget. The overall impact of the reassessment resulted in a 0.94% increase in the total assessed value of real properties. The most significant portion of increased value related to residential properties, while overall commercial and industrial properties and larger parcels, those with twenty-five acres or more, experienced a slight decline in assessed value. In total, assessments increased in value by 2.5% over the prior year, including the effects of the reassessment, new constructions and improvements, and the addition of the Fauquier Hospital to real property assessment. In the fall of 2013, Fauquier Hospital merged with a for-profit entity and the properties under the new organization became taxable.

As part of the quadrennial reassessment, the average residential assessment value increased 2.5% from \$313,200 to \$321,300. The overall real estate tax rate for Tax Year 2014 increased \$0.012 to \$0.992 per \$100 of assessed value, based on the Tax Year 2013 rate of \$0.980 per \$100 of assessed value. As part of the real property reassessment process, if assessed values do not increase more than one-percent and the locality does not increase the real estate tax rate, then there is no statutory requirement to equalize the effects of the reassessment.

General Fund Revenue Summary

After a dually publicized public hearing, the Board of Supervisors did not equalize the overall real estate tax rate and increased the rate by \$0.012 over the prior year's tax rate. The average homeowner's real estate tax bill will increase approximately \$118 per year to \$3,187 based on the average residential assessment. The increase in the average homeowner's real estate tax bill includes \$79 from the effects of reassessment and \$39 from the increase in the overall real estate tax rate. The FY 2015 Adopted Budget maintains all other tax rates at their current level for Tax Year 2014.

For the FY 2016 Projected Budget, it is anticipated that an increase of \$0.007 in the overall real estate tax rate will be necessary given fixed and mandated cost increases, with no additional enhancements. These tax rates will be set as part of the FY 2016 budget process in the spring of 2015, after all statutory requirements have been met.

Tax Year 2012-14 Property Tax Rates			
Description	Tax Year 2012	Tax Year 2013	Tax Year 2014
Real Estate – General	\$0.919	\$0.929	\$0.941
Real Estate – Fire & Rescue ¹	\$0.045	\$0.045	\$0.045
Real Estate – Conservation Easement District	\$0.006	\$0.006	\$0.006
Bethel Academy Street Improvement District Levy ¹	\$522.06	\$522.06	\$522.06
Marshall Electric Light and Business Improvement District Levy	\$0.005	\$0.005	\$0.005
Personal Property – General	\$4.650	\$4.650	\$4.650
Personal Property – Fire & Rescue	\$0.250	\$0.250	\$0.250
Business Furniture, Fixtures, & Equipment	\$2.300	\$2.300	\$2.300
Motor Homes & Campers	\$1.500	\$1.500	\$1.500
Motor Vehicle Carriers (30+ Passengers)	\$1.000	\$1.000	\$1.000
Mobile Homes	\$0.970	\$0.980	\$0.992
Machinery & Tools	\$2.300	\$2.300	\$2.300
Aircraft ²	\$0.001	\$0.001	\$0.001
Specially Equipped Handicap Vehicles	\$0.050	\$0.050	\$0.050

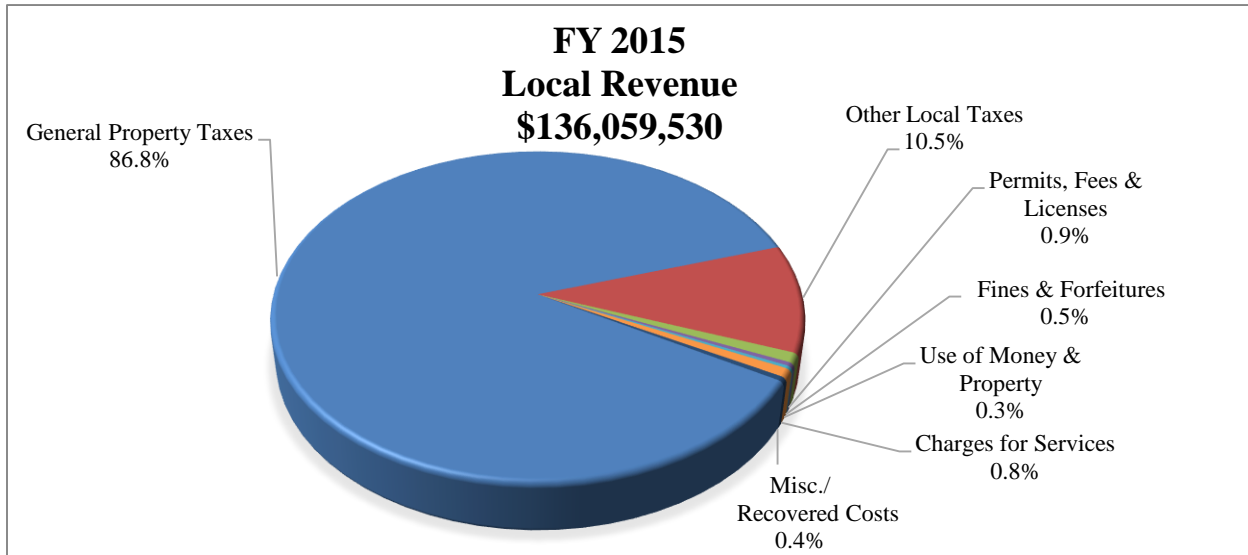
¹The Bethel Academy levy consists of a special assessment on lots located within the special tax district.

²Aircraft stored at the Warrenton-Fauquier Airport are subject to a special maintenance fee assessment.

General Fund Revenue Summary

Local Revenue

The FY 2015 Adopted Budget includes \$136,059,530 in local revenue, or 81% of all General Fund revenue, an increase of \$6,192,964 from the FY 2014 Adopted Budget. The FY 2016 Projected Budget includes \$138,371,575 in local revenue, also 81% of all General Fund revenue, an increase of \$2,312,045 from the FY 2015 Adopted Budget. Local revenue includes general property taxes; other local taxes; permits, fines, and licenses; fines and forfeitures; use of money and property; charges for services; and miscellaneous revenues and recovered costs.



General Property Taxes

The FY 2015 Adopted Budget includes \$118,040,821 in property tax revenue, an increase of \$5,357,267 from the FY 2014 Adopted Budget. Increases in real estate tax revenue reflect the increase in real property assessments due to reassessment and growth as well as the 1.2¢ increase in the general real estate tax rate. Personal property tax includes projected increases related to additional and maintained values of automobiles and the addition of business personal property assessments from Fauquier Hospital's revised tax status. Decreases in public service real estate tax revenue reflect lowered assessments by the State, as these classes of property are assessed at the State-level. The FY 2016 Projected Budget includes \$120,057,891 in property tax revenue, an increase of \$2,017,070 from the FY 2015 Adopted Budget mainly related to the anticipated increase in the general real estate tax rate and continued growth in personal property values.

Description	FY 2013 Actual	FY 2014 Adopted	FY 2015 Adopted	FY 2014-15 Change	FY 2016 Projected	FY 2015-16 Change
Real Estate	\$86,431,573	\$87,195,094	\$91,281,279	\$4,086,185	\$92,595,349	\$1,314,070
Public Service	6,521,257	6,570,000	6,303,082	(266,918)	6,303,082	0
Personal Property	15,797,097	15,900,000	17,583,000	1,683,000	18,286,000	703,000
Rollback Taxes	26,322	50,000	30,000	(20,000)	30,000	0
Bethel Academy	58,932	58,460	58,460	0	58,460	0
Delinquent Real Property	1,309,207	1,100,000	1,300,000	200,000	1,300,000	0
Delinquent Public Service	15,093	60,000	20,000	(40,000)	20,000	0
Delinquent Personal Prop	247,453	480,000	245,000	(235,000)	245,000	0
Penalties	794,278	855,000	800,000	(55,000)	800,000	0
Interest	435,562	415,000	\$420,000	5,000	420,000	0
Total:	\$111,636,774	\$112,683,554	\$118,040,821	\$5,357,267	\$120,057,891	\$2,017,070

General Fund Revenue Summary

Other Local Taxes

The FY 2015 Adopted Budget includes \$14,320,000 in the other local taxes category. Increased sales tax revenue reflects observed and anticipated growth in collections. Increased recordation revenues reflect observed and anticipated growth based on prior year and current year activity. Other categories of other local taxes have been adjusted based on prior and current year actual collections. The FY 2016 Projected Budget includes \$14,572,500, or a \$252,500 increase in other local taxes based on similar trends as the FY 2015 Adopted Budget.

Description	FY 2013 Actual	FY 2014 Adopted	FY 2015 Adopted	FY 2014-15 Change	FY 2016 Projected	FY 2015-16 Change
Sales Tax (Local)	\$7,151,477	\$7,400,000	\$7,625,000	\$225,000	\$7,850,000	\$225,000
Utility Tax	1,387,953	1,400,000	1,400,000	0	1,400,000	0
Utility Consumption Tax	188,692	190,000	190,000	0	190,000	0
BPOL Tax	1,381,176	1,305,000	1,355,000	50,000	1,355,000	0
Auto Decals	1,786,005	1,750,000	1,790,000	40,000	1,790,000	0
Bank Stock Tax	125,416	100,000	130,000	30,000	130,000	0
Record Tax/Fees (Deeds)	1,544,358	1,480,000	1,700,000	220,000	1,725,000	25,000
Record Tax/Fees (Wills)	32,344	30,000	40,000	10,000	42,500	2,500
Transient Occupancy Tax	85,240	90,000	90,000	0	90,000	0
Total:	\$13,682,661	\$13,745,000	\$14,320,000	\$575,000	\$14,572,500	\$252,500

Permits, Fees & Licenses

The FY 2015 Adopted Budget includes \$1,268,195 in permits, license and fees. Increased Community Development fee revenue reflects increased development and permitting activity as well as fee schedule adjustments related to the State-mandated storm water management program. The FY 2016 Projected Budget anticipates no adjustments in permit, fees, and licenses revenue.

Description	FY 2013 Actual	FY 2014 Adopted	FY 2015 Adopted	FY 2014-15 Change	FY 2016 Projected	FY 2015-16 Change
Dog Tags	\$34,916	\$40,000	\$40,000	\$0	\$40,000	\$0
Land Use Fees	418,810	10,000	11,250	1,250	11,250	0
Transfer Fees	2,200	2,000	2,500	500	2,500	0
Concealed Weapon Permits	14,523	2,000	10,000	8,000	10,000	0
Police Background Checks	37,680	2,000	20,000	18,000	20,000	0
Community Develop Fees	1,033,393	870,000	1,184,445	314,445	1,184,445	0
Total:	\$1,541,522	\$926,000	\$1,268,195	\$342,195	\$1,268,195	\$0

Fines and Forfeitures

The fines and forfeitures category consists mainly of fine revenue collected by the courts system. The FY 2015 Adopted Budget includes adjustments within local fines, court judgment proceeds, and zoning violation fines revenue based on current and prior years' collections. The FY 2016 Projected Budget anticipates no adjustments in fines and forfeitures.

Description	FY 2013 Actual	FY 2014 Adopted	FY 2015 Adopted	FY 2014-15 Change	FY 2016 Projected	FY 2015-16 Change
Local Fines	\$537,614	\$600,000	\$450,000	(\$150,000)	\$450,000	\$0
Court Judgment Proceeds	1,085	0	800	800	800	0
Zoning Violation Fines	900	3,000	1,050	(1,950)	1,050	0
Sheriff/Seizure Forfeitures	100	0	0	0	0	0
Interest on Local Fines	8,377	6,000	6,000	0	6,000	0
Total:	\$548,076	\$609,000	\$457,850	(\$151,150)	\$457,850	\$0

General Fund Revenue Summary

Use of Money and Property

Use of money and property consists mainly of interest income received for the County's cash balances. For FY 2015, interest income is anticipated to be relatively flat to declining given the interest rate environment. Rental revenue for the Armory includes adjustments based on higher venue-based rental activity. Rental revenue for the Hospital Hill property is based on the Social Services department's allowable rate of reimbursement in accordance with the State's biennium budget. The FY 2016 Projected Budget anticipates no adjustments in use of money and property.

Description	FY 2013 Actual	FY 2014 Adopted	FY 2015 Adopted	FY 2014-15 Change	FY 2016 Projected	FY 2015-16 Change
Interest Income - General Fund	\$108,477	\$150,000	\$125,000	(\$25,000)	\$125,000	\$0
Gain (Loss) on Investments	(37,420)	0	0	0	0	0
Sale of Equip/Vehicles	5,429	0	0	0	0	0
Rental of County Property	41,838	44,110	43,760	(350)	43,760	0
Rental Health Department	25,700	25,700	25,700	0	25,700	0
Rental of Armory	15,818	12,000	16,000	4,000	16,000	0
Rental Hospital Hill Property	111,479	126,825	135,689	8,864	135,689	0
Total:	\$277,321	\$358,635	\$346,149	(\$12,486)	\$346,149	\$0

Charges for Services

Charges for services include the County's share of fees for processing court filings, as well as usage and late fees for various County functions. The FY 2015 Adopted Budget includes the addition of a fire marshal fee schedule based on various inspections related to the implementation of a fire and life safety program and establishment of a Fire Marshal position. These fees are expected to generate sufficient revenue to partially offset the costs associated with the Fire Marshal position in the first year and fully fund the program beginning in the second year. Increased local cost is related to fees collected by the General District Court and a correction of coding of such fees. Decreased revenue from courtroom security and sales of GIS maps reflect current and prior years' collections. Adjustments to other categories align projections with prior and current years' collections. FY 2016 Projected Budget includes the full year implementation of the fire and life safety program fee schedule.

Description	FY 2013 Actual	FY 2014 Adopted	FY 2015 Adopted	FY 2014-15 Change	FY 2016 Projected	FY 2015-16 Change
Excess Fees	\$103,479	\$90,000	\$110,000	\$20,000	\$110,000	\$0
Remote Access Clerk Fee	5,421	20,000	20,000	0	20,000	0
Sheriff Fees	3,742	3,742	3,742	0	3,742	0
Law Library Fees	11,462	16,000	11,500	(4,500)	11,500	0
Local Cost	36,289	18,000	40,000	22,000	40,000	0
Detention Fee	3,301	4,500	4,500	0	4,500	0
Inmate Processing Fee	10,894	7,000	10,000	3,000	10,000	0
Commonwealth's Atty Fees	5,735	3,000	6,000	3,000	6,000	0
County Attorney Fees	43,106	8,000	8,000	0	8,000	0
Corr. & Detention Charges	60,027	53,000	53,000	0	53,000	0
Street Signs	1,393	1,200	900	(300)	900	0
Fingerprinting Fees	7,187	9,000	9,000	0	9,000	0
Fire Marshal Fees	0	0	66,800	66,800	109,275	42,475
Inmate DNA	729	500	500	0	500	0
Courtroom Security	167,181	200,000	165,000	(35,000)	165,000	0
Parks & Recreation	474,579	497,589	488,680	(8,909)	488,680	0
Library Fees	76,664	75,000	78,000	3,000	78,000	0
Sales of Tax Maps	0	100	0	(100)	0	0
Sales of GIS Maps	8,618	10,000	8,000	(2,000)	8,000	0
Total:	\$1,019,807	\$1,016,631	\$1,083,622	\$66,991	\$1,126,097	\$42,475

General Fund Revenue Summary

Miscellaneous Revenue & Recovered Costs

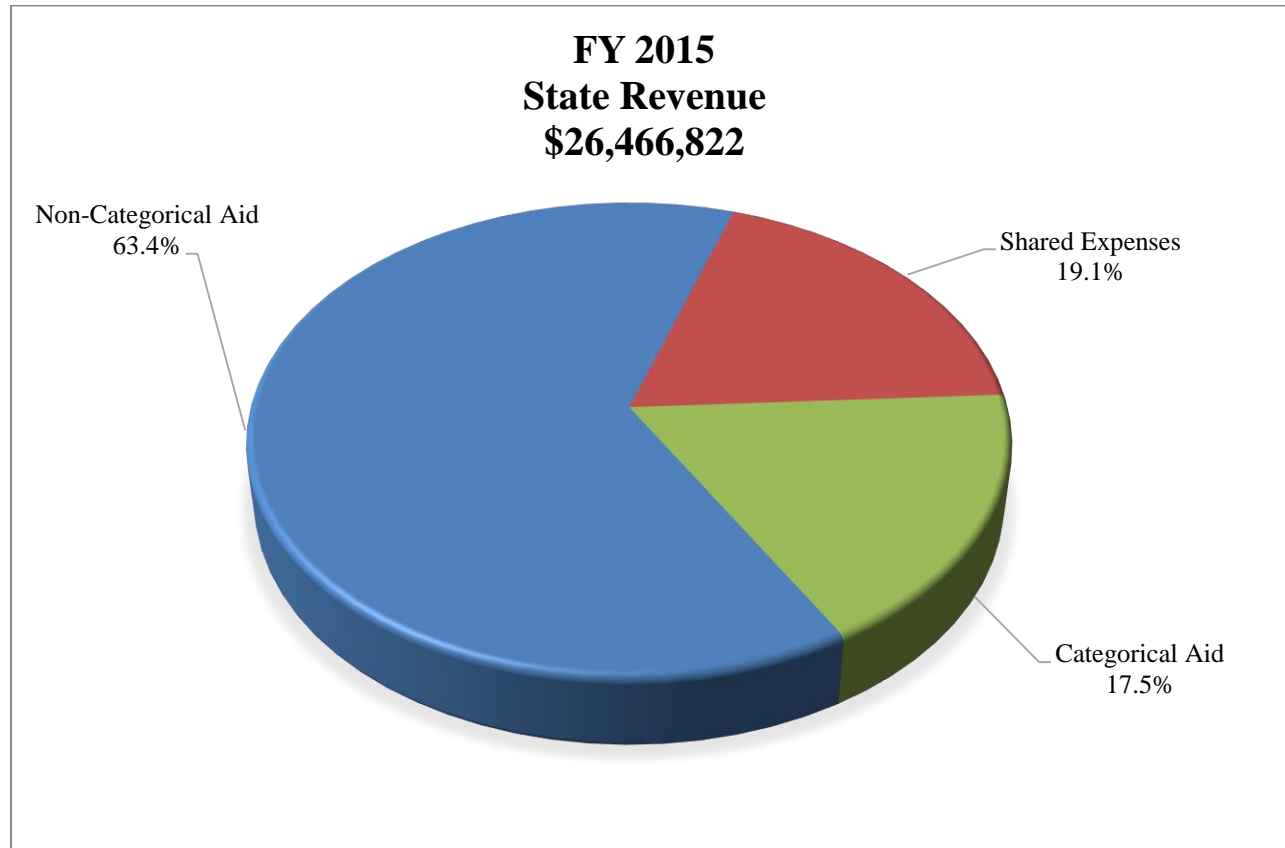
Miscellaneous revenue consists of revenue that does not correlate with other classifications. Recovered costs include reimbursements from outside organizations for services provided by the County. Increased wellness dollars revenue is based on a contractual increase in an annual payment from the County's health insurance provider. Town election reimbursements are collected by the County Registrar related to elections held by the incorporated towns within the County. Adjustments to other categories align projections with prior and current years' collections. The FY 2016 Projected Budget anticipates no adjustments in miscellaneous revenue and recovered costs.

Description	FY 2013 Actual	FY 2014 Adopted	FY 2015 Adopted	FY 2014-15 Change	FY 2016 Projected	FY 2015-16 Change
Miscellaneous Donations	\$4,224	\$2,000	\$1,500	(\$500)	\$1,500	\$0
Admin Fees - Debt Set-Off	70,460	70,000	70,000	0	70,000	0
Lien Fees - Treasurer	36,334	41,100	41,100	0	41,100	0
Lien Fees - County Attorney	2,730	2,000	2,000	0	2,000	0
Comm Atty Collection Fees	130,372	117,000	117,000	0	117,000	0
Circuit Court Collections	636	0	1,000	1,000	1,000	0
Gen. District Court Collections	3,235	0	3,500	3,500	3,500	0
J&DR Court Collections	161	0	250	250	250	0
HR Background Checks	20,672	40,000	40,000	0	40,000	0
Wellness Dollars	15,000	15,000	25,000	10,000	25,000	0
HR Miscellaneous Revenue	22,916	22,680	15,681	(6,999)	15,681	0
Town Election Reimb	0	13,424	0	(13,424)	0	0
Town Code Red Reimb	5,000	5,000	5,000	0	5,000	0
Insurance Recoveries	29,712	0	0	0	0	0
Miscellaneous Revenue	70,979	38,180	60,000	21,820	60,000	0
Canteen Medical Reimb.	5,253	6,500	6,500	0	6,500	0
Process and Service Fees	1,606	0	0	0	0	0
Home Incarceration Fees	29,261	22,000	22,000	0	22,000	0
Jail Boarding - Other Gov	0	500	0	(500)	0	0
Other Government Charges	10,500	10,500	10,500	0	10,500	0
Work Release	67,184	65,000	65,000	0	65,000	0
CSA Refunds	47,928	10,000	10,000	0	10,000	0
Warr Comm Ctr Recovered Costs	19,905	19,000	19,000	0	19,000	0
Radio Reimb - Culpeper/Rapp	28,335	25,862	25,862	0	25,862	0
Misc Recoveries	120,951	2,000	2,000	0	2,000	0
Total:	\$743,354	\$527,746	\$542,893	\$15,147	\$542,893	\$0

General Fund Revenue Summary

State Revenue

The County receives a variety of funding from the State, principally classified as non-categorical aid, shared expenses, and categorical aid. The FY 2015 Adopted Budget includes \$26,466,822 in State revenue, or 15.8% of total General Fund revenue. The FY 2016 Projected Budget anticipates flat revenue from the State based on the State's FY 2015-2016 biennium budget, with a slight reduction in the percentage of General Fund revenues at 15.6%.



Non-Categorical Aid

This category consists of taxes imposed by the State and shared with the County using a variety of distribution formulas and utilized for general County funding. Minor adjustments to several categories align projections with prior and current years' collections.

Description	FY 2013 Actual	FY 2014 Adopted	FY 2015 Adopted	FY 2014-15 Change	FY 2016 Projected	FY 2015-16 Change
Rolling Stock Tax	\$88,312	\$85,000	\$93,000	\$8,000	\$93,000	\$0
Mobile Home Titling Tax	21,308	18,000	20,000	2,000	20,000	0
Rental Car Tax	15,410	5,000	10,000	5,000	10,000	0
Personal Property Tax Relief	13,657,509	13,659,496	13,657,510	(1,986)	13,657,510	0
Communication Tax	2,962,565	3,000,000	3,000,000	0	3,000,000	0
Pari-mutuel Wagering Tax	238	0	0	0	0	0
Total:	\$16,745,342	\$16,767,496	\$16,780,510	\$13,014	\$16,780,510	\$0

General Fund Revenue Summary

Shared Expenses

Shared expenses represent funding administered by the State Compensation Board for constitutional officers and agencies of the County. The FY 2015 Adopted Budget incorporates adjustments based on prior and current years' revenues and the State funding formulas. While the Governor's FY 2015-2016 Proposed Budget anticipated certain targeted salary increases, which would have provided additional funding, these adjustments were not included in the Adopted Budget given the delay in the State's budget enactment.

Description	FY 2013 Actual	FY 2014 Adopted	FY 2015 Adopted	FY 2014-15 Change	FY 2016 Projected	FY 2015-16 Change
Commonwealth's Attorney	\$442,287	\$471,536	\$480,604	\$9,068	\$480,604	\$0
Sheriff	3,359,489	3,463,723	3,465,620	1,897	3,465,620	0
Commissioner of the Revenue	169,811	176,444	176,444	0	176,444	0
Treasurer	142,630	148,699	148,699	0	148,699	0
Registrar	57,239	62,244	64,111	1,867	64,111	0
Clerk of the Court	453,047	481,584	484,991	3,407	484,991	0
Adult Confinement – Detention	197,520	225,000	225,000	0	225,000	0
Total:	\$4,822,023	\$5,029,230	\$5,045,469	\$16,239	\$5,045,469	\$0

Categorical Aid

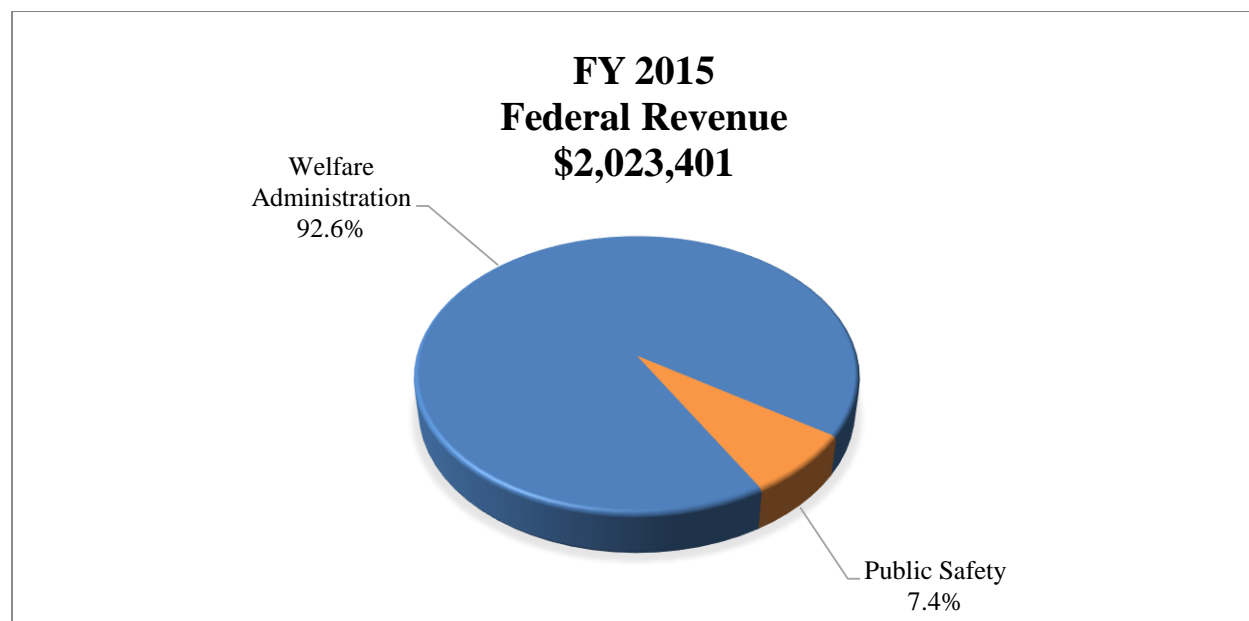
Categorical aid consists of funding from the State that has been designated for a specific purpose. This category includes funding for welfare, social services and the State-mandated Comprehensive Services Act for At-Risk Youth (CSA). Disbursements under these programs are calculated using a shared cost formula established by the Code of Virginia. Also included is funding for the County's library system, reimbursements for circuit court juries, and funding for criminal system diversion programs. The FY 2015 Adopted Budget anticipates increased pretrial and community corrections funding based on adjusted jurisdictional funding formulas. Social Services revenue are adjusted according to the program expenses in the FY 2015 pro and related funding formulas. Adjustments to other categories align projections with prior and current years' collections. The FY 2016 Projected Budget anticipates no additional categorical aid in accordance with the State's biennium budget.

Description	FY 2013 Actual	FY 2014 Adopted	FY 2015 Adopted	FY 2014-15 Change	FY 2016 Projected	FY 2015-16 Change
Social Services	\$1,131,308	\$1,277,256	\$1,343,256	\$66,000	\$1,343,256	\$0
Comprehensive Services Act	1,822,156	1,913,225	1,913,225	\$0	1,913,225	0
Welfare to Work	6,982	0	0	\$0	0	0
Bright Stars Initiative	54,000	54,000	54,000	\$0	54,000	0
Recordation Tax	421,431	450,000	450,000	\$0	450,000	0
Jury Duty Reimbursement	28,723	30,000	30,000	\$0	30,000	0
Adult Court Services – Pretrial	239,514	240,602	245,414	\$4,812	245,414	0
Community Corrections	256,728	253,240	259,282	\$6,042	259,282	0
Prisoner Transportation	4,631	15,000	15,000	\$0	15,000	0
Juv. Comm Crime Control	36,836	36,836	36,836	\$0	36,836	0
E-911 Wireless Program	132,625	108,272	108,272	\$0	108,272	0
Armory	8,750	8,500	8,750	\$250	8,750	0
Library Aid	151,041	151,041	154,808	\$3,767	154,808	0
Commissioner of the Arts	5,000	5,000	5,000	0	5,000	0
Virginia Tourism Corp Grant	2,868	0	0	0	0	0
Miscellaneous	57,567	2,000	17,000	\$15,000	17,000	0
Total:	\$4,360,160	\$4,544,972	\$4,640,843	\$95,871	\$4,640,843	\$0

General Fund Revenue Summary

Federal Revenue

This category consists principally of Federal funding for community welfare programs. Additional revenue may be realized during the course of the fiscal year through various supplemental grant awards. The FY 2015 Adopted Budget includes increases in welfare administration revenue based on the Social Services department program budget and corresponding funding formulas. Increases in public safety funding is related to Federal pass-through grant funding that is allocated on an annual basis by the State, according to a jurisdictional funding formula. The FY 2016 budget projections for these funding sources include similar adjustments as the FY 2015 Adopted Budget.

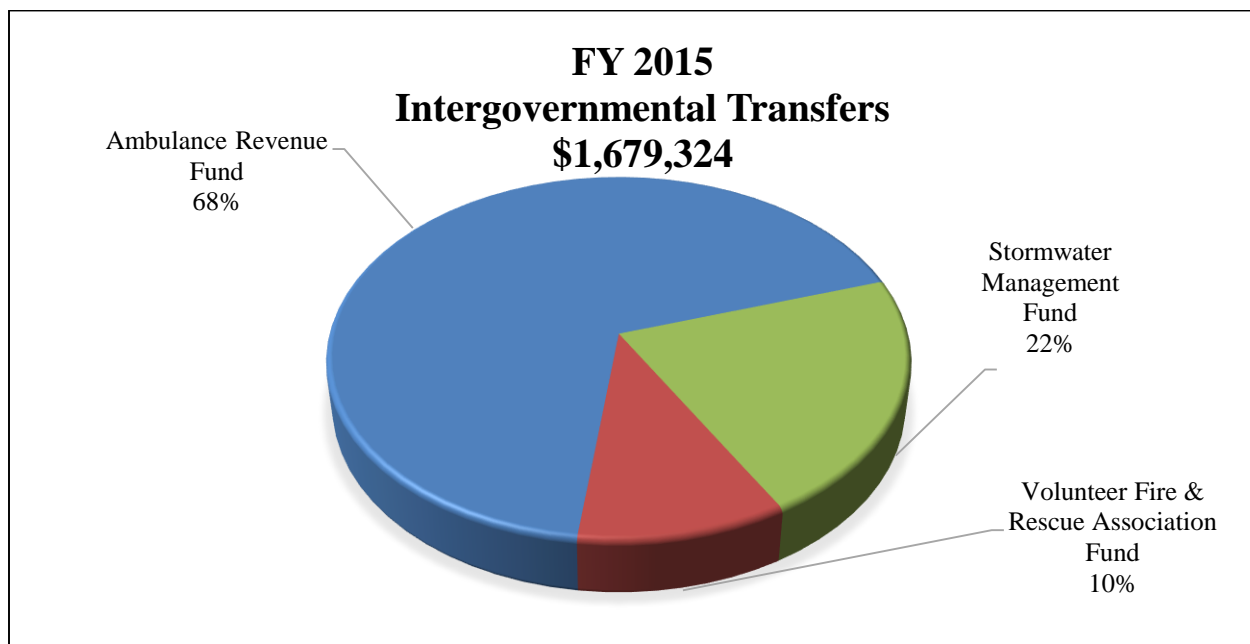


Description	FY 2013 Actual	FY 2014 Adopted	FY 2015 Adopted	FY 2014-15 Change	FY 2016 Projected	FY 2015-16 Change
Welfare Administration	\$1,935,956	\$1,859,308	\$1,873,649	\$14,341	\$1,873,649	\$0
Public Safety	401,878	147,055	149,752	2,697	154,806	5,054
Agricultural Development	11,300	0	0	0	0	0
Community Development	7,359	0	0	0	0	0
Total:	\$2,356,493	\$2,006,363	\$2,023,401	\$17,038	\$2,028,455	\$5,054

General Fund Revenue Summary

Intra-Governmental Transfers

The FY 2015 Adopted Budget includes a number of transfers from County special revenue funds to support government operations. Transfers from the Volunteer Fire and Rescue Association (VFRA) Fund support career staff operations and management and transfers from the Ambulance Revenue Fund supports career emergency services staffing including three 24-hour emergency services units. Increases in the transfer amounts are based on adjustments in salaries and benefits for the related positions. During the FY 2015 budget process, the Board of Supervisors requested staff begin the process of implementing a Stormwater Management Service District and related levy to fund the State-mandated program. Once established by County ordinance, funding will offset the cost of implementing the program within the Department of Community Development including additional staffing and staffing adjustments outlined in the department's budget.



Description	FY 2013 Actual	FY 2014 Adopted	FY 2015 Adopted	FY 2014-15 Change	FY 2016 Projected	FY 2015-16 Change
Volunteer Fire & Rescue Fund	\$155,201	\$166,619	\$173,617	\$6,998	\$175,038	\$168,040
Ambulance Revenue Fund	948,629	1,110,409	1,143,136	32,727	1,164,451	1,131,724
Stormwater Management Fund	0	0	362,571	362,571	362,571	0
Total:	\$1,103,830	\$1,277,028	\$1,679,324	\$402,296	\$1,702,060	\$1,299,764

